$$\mathbf{H}_{e} = \left[\sum_{i=1}^{\mathbf{p}} \mathbf{M}_{\mathbf{C}i} \mathbf{C}_{abi}\right] \left[1 - \frac{\mathbf{R}_{v}}{100}\right] + \left[\sum_{i=1}^{\mathbf{p}} \mathbf{M}_{\mathbf{B}i} \mathbf{C}_{abi}\right] - \mathbf{M}_{wret}$$
Equation 19